
AVON GROVE SCHOOL DISTRICT

2022-23

BUDGET UPDATE

April 12, 2022



2022-23 BUDGET

Departmental Budgets: Operations

Human Capital Review

Budget Summary and Review

Timeline and Questions

AVON GROVE SCHOOL DISTRICT 2022-23 BUDGET

DEPARTMENTAL BUDGETS: OPERATIONS

DEPARTMENTAL BUDGETS

Departmental Budget Development Process

- Operational departments develop budgets using the same process as instructional departments
- November – department Directors are provided with budget template worksheets
- Budget worksheets provide current year (2021-22) budget, 2021-22 YTD actuals, and prior year budget and actuals for previous fiscal years
- Departmental and building budgets cover non-personnel operational costs specific to that department or building
- Budgets are built from the ground up using a zero-based budget philosophy
- Non-instructional costs are budgeted as lean as possible while still maintaining operations

BOARD SERVICES – 2022-23

Description	Object	2021-22 Budget	2022-23 Budget	Increase (Decrease)	% Increase (Decrease)
Board Services					
BoardDocs web hosting fees	390	12,000	12,000	-	0.00%
Surety bond fees	525	9,900	9,900	-	0.00%
Legal liability insurance	529	76,280	80,450	4,170	5.47%
Advertising	540	3,000	3,000	-	0.00%
Travel costs	580	2,500	2,500	-	0.00%
General supplies and materials	610	4,000	4,000	-	0.00%
Dues and fees (PSBA membership)	810	16,000	16,000	-	0.00%
Other miscellaneous expenditures		1,500	1,500	-	0.00%
Total Board Services Budget		125,180	129,350	4,170	3.33%

OFFICE OF THE SUPERINTENDENT – 2022-23

Description	Object	2021-22 Budget	2022-23 Budget	Increase (Decrease)	% Increase (Decrease)
Office of the Superintendent					
Contracted professional services (includes the following):	330	23,500	19,500	(4,000)	-17.02%
<i>Convocation/public speaker fee</i>		5,000	5,000		
<i>Professional development for administration</i>		10,000	13,000		
<i>Demographic/enrollment study update</i>		7,000	-		
<i>Other professional services</i>		1,500	1,500		
Conferences and other professional development	360	6,925	13,925	7,000	101.08%
Travel costs (including costs for group travel)	580	6,000	9,600	3,600	60.00%
General supplies and materials	610	12,000	12,000	-	0.00%
Meals and refreshments (including Senior Volunteer Brunch)	635	3,000	3,000	-	0.00%
Dues and fees	810	11,400	11,320	(80)	-0.70%
Other miscellaneous expenditures		1,250	1,250	-	0.00%
Total Office of the Superintendent Budget		64,075	70,595	6,520	10.18%
New High School Opening Costs					
Placeholder for unanticipated supplies or other needs		-	100,000	100,000	N/A

OFFICE OF THE SUPERINTENDENT – 2022-23

Description	Object	2021-22 Budget	2022-23 Budget	Increase (Decrease)	% Increase (Decrease)
Public Information Services					
Contracted professional services	330	5,000	5,000	-	0.00%
Postage and shipping costs	530	7,500	7,500	-	0.00%
Printing services	550	6,000	6,000	-	0.00%
Contracted Communications Specialist (CCIU)	596	120,000	135,000	15,000	12.50%
Other miscellaneous expenditures		1,750	1,750	-	0.00%
Total Public Information Services		140,250	155,250	15,000	10.70%
Budget Summary:					
Board Services		125,180	129,350	4,170	3.33%
Office of the Superintendent		64,075	70,595	6,520	10.18%
New High School Opening Costs		-	100,000	100,000	N/A
Public Information Services		140,250	155,250	15,000	10.70%
TOTAL BUDGET		329,505	455,195	125,690	38.15%

BUSINESS OFFICE – 2022-23

Description	Object	2021-22 Budget	2022-23 Budget	Increase (Decrease)	% Increase (Decrease)
Business Office Services					
Professional services	330	18,000	13,000	(5,000)	-27.78%
Equipment rental	442	1,500	500	(1,000)	-66.67%
Postage and shipping	530	12,000	10,000	(2,000)	-16.67%
General supplies and materials	610	12,000	10,500	(1,500)	-12.50%
Technology supplies and fees	650	1,000	1,000	-	0.00%
Dues and fees (including bond trustee fees)	810	11,010	11,300	290	2.63%
Miscellaneous expenditures		3,850	3,350	(500)	-12.99%
Total Business Office Services		59,360	49,650	(9,710)	-16.36%
Miscellaneous Functions					
Function 2330 - Tax collection fees and commissions	300	119,200	121,000	1,800	1.51%
Function 2350 - Legal and accounting services	330	176,000	176,450	450	0.26%
Function 2840 - Central data processing services		59,900	59,000	(900)	-1.50%
Function 2900 - CCIU core contribution	595	31,078	30,151	(927)	-2.98%
Function 2990 - CCIU pass-through funds	899	185,000	149,590	(35,410)	-19.14%
Total Miscellaneous Functions		571,178	536,191	(34,987)	-6.13%
TOTAL BUDGET		630,538	585,841	(44,697)	-7.09%

FACILITIES & MAINTENANCE – 2022-23

Description	Object	2021-22 Budget	2022-23 Budget	Increase (Decrease)	% Increase (Decrease)
Facilities and Maintenance Services					
Contracted professional and technical services	330 & 340	24,200	15,000	(9,200)	-38.02%
Security services	350	75,000	75,000	-	0.00%
Trash and recycling disposal services	411	38,000	40,000	2,000	5.26%
Snow removal services	412	10,000	30,000	20,000	200.00%
Custodial services	413	1,110,000	1,210,000	100,000	9.01%
Lawn and groundskeeping services	414	114,880	242,500	127,620	111.09%
Water and sewage service	424	185,000	222,500	37,500	20.27%
Repairs and maintenance	430	249,045	228,092	(20,953)	-8.41%
Building and equipment rentals	441 & 442	248,000	138,000	(110,000)	-44.35%
Pest control services	460	10,000	12,000	2,000	20.00%
Fire, property, liability, and other insurances	520	217,822	295,300	77,478	35.57%
Telecommunications (radios and cell phones)	538	4,820	4,920	100	2.07%
Contracted CCIU Facilities Director	596	217,542	231,280	13,738	6.32%
General supplies and materials	610	143,250	132,750	(10,500)	-7.33%
Utilities (natural gas, electric, etc.)	620	660,791	832,550	171,759	25.99%
Technology supplies and software costs	650	18,900	30,600	11,700	61.90%
Other miscellaneous expenditures		25,000	27,600	2,600	10.40%
Total Facilities and Maintenance Services		3,352,250	3,768,092	415,842	12.40%

Note: facilities costs for the new high school, including custodial costs and utilities, are still being evaluated.

TRANSPORTATION – 2022-23

Description	Object	2021-22 Budget	2022-23 Budget	Increase (Decrease)	% Increase (Decrease)
Transportation Services					
Professional services (TransFinder)	330	-	2,500	2,500	N/A
Employee training and development	360	2,500	2,500	-	0.00%
Telecommunications (radio services)	538	1,390	1,450	60	4.32%
Contracted transportation services:					
Contracted public and charter school transportation	513	5,445,000	5,601,397	156,397	2.87%
Contracted nonpublic school transportation	513	580,000	462,796	(117,204)	-20.21%
Fuel	513	355,000	428,000	73,000	20.56%
Transportation aides	513	182,000	178,958	(3,042)	-1.67%
After-school athletics shuttle run	513	-	10,156	10,156	N/A
Subsidy withholding for IU program transportation	516	7,388	5,500	(1,888)	-25.55%
General supplies and materials	610	2,250	2,140	(110)	-4.89%
Technology supplies and software costs	650	8,000	8,000	-	0.00%
Other miscellaneous expenditures		3,076	6,334	3,258	105.92%
Total Transportation Services		6,586,604	6,709,731	123,127	1.87%

STAFF SERVICES – 2022-23

Description	Object	2021-22 Budget	2022-23 Budget	Increase (Decrease)	% Increase (Decrease)
Staff Services					
Postage and shipping	530	300	300	-	0.00%
Advertising	540	150	150	-	0.00%
Travel costs	580	2,000	2,000	-	0.00%
General supplies and materials	610	4,000	4,000	-	0.00%
Technology supplies and software costs (Frontline)	650	23,000	23,000	-	0.00%
Dues and fees	810	1,000	1,000	-	0.00%
Total Staff Services		30,450	30,450	-	0.00%

AVON GROVE SCHOOL DISTRICT 2022-23 BUDGET

HUMAN CAPITAL REVIEW

CONTRACTED SALARIES FTE COMPARISON (GENERAL FUND ONLY)

	<u>2021-22 Budget</u>	<u>2022-23 Budget</u>	<u>Change</u>
Teachers and Specialists	343.05	352.95	9.90
Administrators:			
Educational administrators	22.00	24.00	2.00
Other administrators	6.00	7.00	1.00
Total Administrators	28.00	31.00	3.00
Confidential Staff			
10-month staff	5.00	5.00	-
12-month staff	7.00	6.00	(1.00)
Total Confidential Staff	12.00	11.00	(1.00)
Support Staff:			
Aides	93.00	99.00	6.00
Maintenance	6.00	7.00	1.00
Secretarial/clerical	14.66	14.66	-
Technology specialists	6.00	6.00	-
Total Support Staff:	119.66	126.66	7.00
Total	490.71	510.61	19.90

Teachers and Specialists	
Instructional specialists (ESSER)	7
School counselor (ESSER)	1
School nurse (ESSER)	0.5
School psychologist (ESSER)	0.4
Increase for kindergarten enrollment	1

Administrators	
Middle School Assistant Principal (half-year for 2022-23)	1
Supervisor of Teaching and Learning	1
Transportation Supervisor reclassified to Act 93	1

Confidential Staff	
Transportation Supervisor reclassified to Act 93	1

Confidential Staff	
Job coaches added for EMPOWER (resulting in cost savings)	6
Maintenance position vacancy not budgeted in 2021-22	1

Note: the above FTE comparison is a budget-to-budget comparison supporting the 100 Salaries and Benefits object, and subsequently does not include the 2021-22 ESSER-funded positions that were budgeted as part of the budgetary reserve.

CONTRACTED SALARIES AND OTHER WAGES

	2021-22	2022-23			Variance	% Var
		Local and Other Funds	ESSER Funds	Total		
Contracted and Bargained Salaries and Wages	\$ 33,079,103	\$ 33,777,146	\$ 784,858	\$ 34,562,004	\$ 1,482,901	4.48%
Other Wages						
Supplemental positions	713,753	735,401	-	735,401	21,648	3.03%
Stipends for federal Title and ESSER grants	89,824	79,568	54,575	134,143	44,319	49.34%
Credits earned allowance	130,000	130,000	-	130,000	-	0.00%
Curriculum development stipends	59,760	111,185	-	111,185	51,425	86.05%
Insurance opt-out payments	64,000	68,500	1,500	70,000	6,000	9.38%
Extended school year teachers and aides	45,000	45,000	-	45,000	-	0.00%
Hourly employee overtime allowance	34,750	34,432	-	34,432	(318)	-0.92%
Athletic event workers	20,385	19,916	-	19,916	(469)	-2.30%
Substitute aides	32,000	18,500	-	18,500	(13,500)	-42.19%
Technology summer help	6,992	17,055	-	17,055	10,063	143.92%
AG Virtual Academy	7,000	10,000	-	10,000	3,000	42.86%
Translation services	7,500	7,500	-	7,500	-	0.00%
Detention monitors (Saturday and evening)	9,500	6,500	-	6,500	(3,000)	-31.58%
Homebound teachers	2,000	2,000	-	2,000	-	0.00%
Other miscellaneous wages	49,203	41,154	-	41,154	(8,049)	-16.36%
Total Other Wages	1,271,667	1,326,711	56,075	1,382,786	111,119	8.74%
Total Salaries and Wages	\$ 34,350,770	\$ 35,103,857	\$ 840,933	\$ 35,944,790	\$ 1,594,020	4.64%

AVON GROVE SCHOOL DISTRICT 2022-23 BUDGET

BUDGET SUMMARY AND REVIEW

Preliminary Budgeted Revenues (March 2022)		\$ 101,140,389
Increase estimated interim tax collections	\$ 125,000	
Increase estimated transfer tax	100,000	225,000
Proposed Budgeted Revenues (April 2022)		<u>101,365,389</u>
Proposed Budgeted Expenditures (March 2022)		106,953,072
Personnel adjustments - 2nd contract re-load	(465,159)	
Decrease debt service for GOB Series 2022 based on actual amortization schedule	(118,251)	
Revise maintenance estimates for new high school facilities and other areas	99,400	
Increase insurance estimate based on 2nd meeting with brokers	74,000	
Increase budgetary reserve based on total budget amount	65,000	
Revise classification of athletics equipment for new high school facility	(7,469)	
Adjust administrative professional development and other costs	6,970	
Add trustee fee for the GOB Series 2022	750	
Adjust CCIU core contribution to actual	(440)	(345,199)
Proposed Budgeted Expenditures (April 2022)		<u>106,607,873</u>
Preliminary Use of Fund Balance (March 2022)		5,812,683
Use of Unassigned Fund Balance:		
Increase in Revenues	(225,000)	
Decrease in Expenditures	\$ (345,199)	(570,199)
Proposed Use of Fund Balance (April 2022)		<u>\$ 5,242,484</u>

Tax Increase - 1.73% (0.58 Mills)

	SUMMARY	2018 - 2019 Actual Revenue / Expenditures	2019 - 2020 Actual Revenue / Expenditures	2020 - 2021 Actual Revenue / Expenditures	2021 - 2022 Final Budget Revenue / Expenditures	2021 - 2022 Estimated Revenue / Expenditures	2022 - 2023 Proposed Revenue / Expenditures	\$ Budget / Budget Increase / Decrease	% Budget / Budget Increase / Decrease
	FUND BALANCE APPROPRIATION	\$ -	\$ -	\$ -	\$ 4,827,644	\$ 2,125,959	\$ 5,242,484	\$ 414,840	8.59%
6000	REVENUE FROM LOCAL SOURCES	\$ 58,463,976	\$ 59,607,747	\$ 62,425,565	\$ 63,833,674	\$ 63,297,924	\$ 68,348,834	\$ 4,515,160	7.07%
7000	REVENUE FROM STATE SOURCES	\$ 31,041,573	\$ 31,898,838	\$ 32,502,390	\$ 31,261,213	\$ 33,039,117	\$ 30,329,537	\$ (931,676)	-2.98%
8000	REVENUE FROM FEDERAL SOURCES	\$ 993,809	\$ 762,241	\$ 2,741,415	\$ 4,135,360	\$ 3,930,346	\$ 2,687,018	\$ (1,448,342)	-35.02%
9000	REVENUE FROM OTHER SOURCES	\$ 16,735	\$ 417	\$ 18,141	\$ -	\$ -	\$ -	\$ -	
	TOTAL REVENUES	\$ 90,516,093	\$ 92,269,242	\$ 97,687,511	\$104,057,891	\$102,393,346	\$106,607,873	\$ 2,549,982	2.45%
	TOTAL EXPENDITURES	\$ 87,871,266	\$ 84,212,249	\$ 86,733,607	\$ 91,656,972	\$ 91,232,523	\$ 94,972,555	\$ 3,315,583	3.62%
	TOTAL OTHER FINANCING USES	\$ 5,781,866	\$ 6,891,266	\$ 7,529,065	\$ 12,400,919	\$ 11,160,823	\$ 11,635,318	\$ (765,601)	-6.17%
	TOTAL EXP & OTHER FINANCING USES	\$ 93,653,132	\$ 91,103,515	\$ 94,262,672	\$104,057,891	\$102,393,346	\$106,607,873	\$ 2,549,982	2.45%
	REVENUE OVER (UNDER) EXPENDITURE	\$ (3,137,039)	\$ 1,165,727	\$ 3,424,839	\$ -	\$ -	\$ -	\$ -	
	CHESTER COUNTY MILLAGE	30.690	31.610	32.710	33.520	33.520	34.100		
	MILLAGE INCREASE	3.090%	2.998%	3.480%	2.476%	2.476%	1.730%		
	ACT 1 INDEX	3.10%	3.00%	3.50%	4.00%	4.00%	4.50%		
Use of Fund Balance Notes:									
	Budgetary Reserve	\$ -	\$ -	\$ -	\$ 1,000,000	\$ -	\$ 1,065,000		
	Transfer to Capital Projects	\$ 1,522,850	\$ 1,165,727	\$ -	\$ 841,180	\$ 841,180	\$ 1,667,135		
	PSERS draw down (Committed Fund Balance)	\$ 1,614,189	\$ -	\$ -	\$ 1,262,695	\$ 1,262,695	\$ 1,241,335		
	General Ops usage (Unassigned Fund Balance)	\$ -	\$ -	\$ -	\$ 1,723,769	\$ 22,084	\$ 1,269,014		

Tax Increase - 1.73% (0.58 Mills)

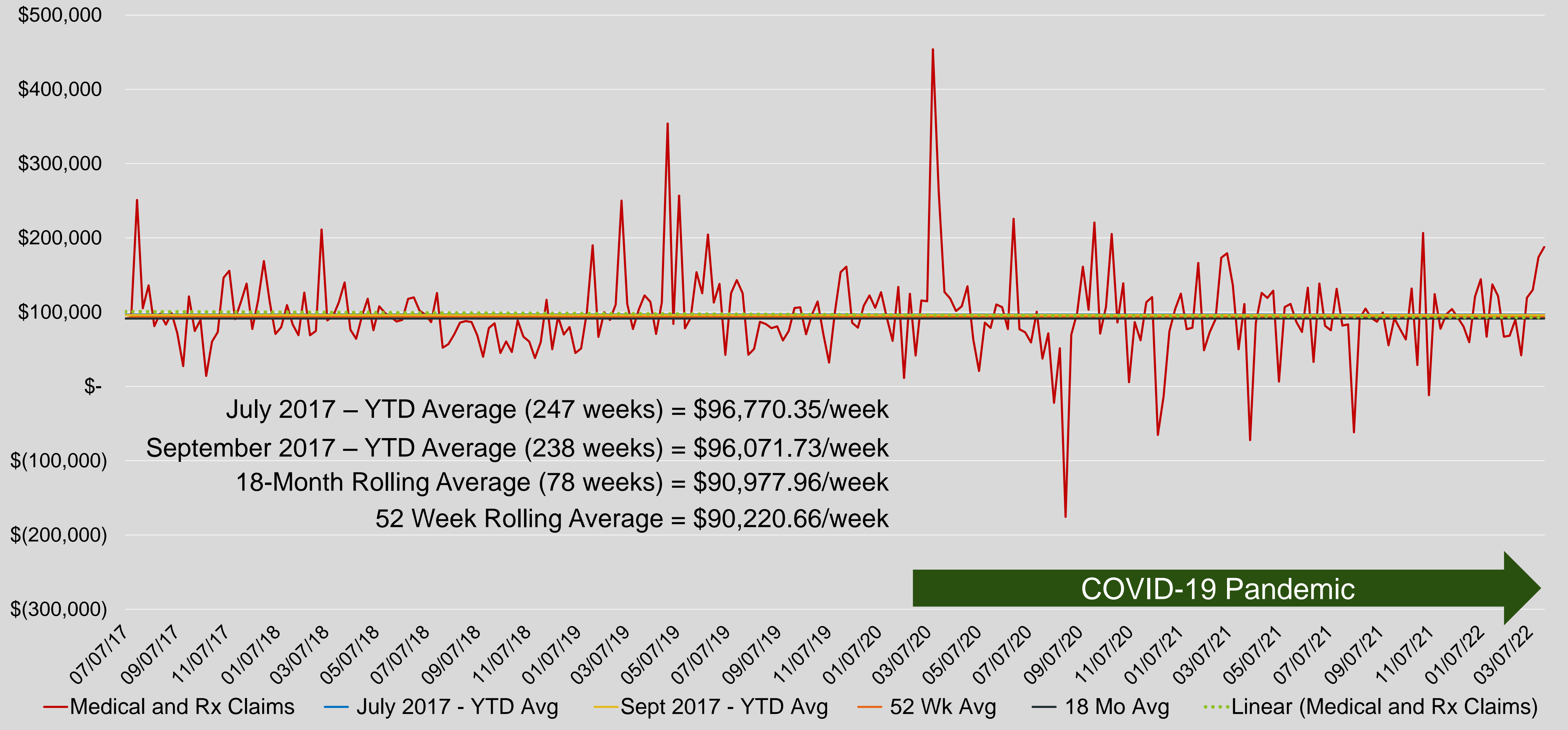
SUMMARY	2018 - 2019 Actual	2019 - 2020 Actual	2020 - 2021 Actual	2021 - 2022 Budget	2021 - 2021 Estimated	2022 - 2023 Proposed Budget	Est. 2021-2022 / Budget 2022- 2023 Increase / Decrease	% Increase / Decrease
FUND BALANCE SUMMARY								
<i>General Fund</i>	\$ 18,580,474	\$ 19,746,201	\$ 23,171,040	\$ 18,343,396	\$ 21,045,081	\$ 15,802,597	\$ (2,540,799)	-13.85%
<i>Capital Projects Fund</i>	\$ 2,491,200	\$ 3,018,437	\$ 4,176,854	\$ 3,305,604	\$ 3,181,905	\$ 3,720,486	\$ 414,882	12.55%
<i>Internal Service Fund</i>	\$ 3,500,000	\$ 3,669,390	\$ 4,838,046	\$ 4,838,046	\$ 4,838,046	\$ 4,838,046	\$ -	0.00%
Totals	\$ 24,571,674	\$ 26,434,028	\$ 32,185,940	\$ 26,487,046	\$ 29,065,032	\$ 24,361,129	\$ (2,125,917)	-8.03%
Change	\$ (3,655,819)	\$ 1,862,354	\$ 5,751,912	\$ (5,698,894)	\$ (3,120,908)	\$ (2,125,917)		

Comparison by Function - General & ESSER Funds	2021-22 Budget	2022-23 BUDGET			Variance	% Variance
		Local and Other Funds	ESSER Funds	2022-23 Total Budget		
<u>Instructional Services</u>						
1100 Instruction	\$ 44,686,414	\$ 44,409,100	\$ 1,054,416	\$ 45,463,516	\$ 777,102	1.74%
1200 Special Programs	15,159,617	15,709,598	149,492	15,859,090	699,473	4.61%
1300 Vocational Education Programs	2,681,007	2,730,879	-	2,730,879	49,872	1.86%
1400 Other Instructional Programs	88,155	82,150	59,504	141,654	53,499	60.69%
1500 Nonpublic School Programs	3,945	6,599	-	6,599	2,654	67.28%
<u>Support & Non-Instructional Services</u>						
2100 Support Services - Students	4,706,017	4,610,378	423,272	5,033,650	327,633	6.96%
2200 Support Services - Instructional Staff	3,032,254	2,970,976	20,006	2,990,982	(41,272)	-1.36%
2300 Support Services - Administration	4,712,208	5,057,967	-	5,057,967	345,759	7.34%
2400 Support Services - Pupil Health	991,042	989,135	46,720	1,035,855	44,813	4.52%
2500 Support Services - Business	965,657	1,037,381	-	1,037,381	71,724	7.43%
2600 Operations & Maintenance of Plant	4,083,488	4,581,841	-	4,581,841	498,353	12.20%
2700 Student Transportation Services	6,693,386	6,856,849	8,476	6,865,325	171,939	2.57%
2800 Support Services - Central	2,157,365	2,406,361	53,501	2,459,862	302,497	14.02%
2900 Other Support Services	216,078	179,741	-	179,741	(36,337)	-16.82%
3200 Student Activities	1,387,339	1,435,713	-	1,435,713	48,374	3.49%
3300 Community Services	75,500	75,000	-	75,000	(500)	-0.66%
3400 Scholarships and Awards	17,500	17,500	-	17,500	-	0.00%
5100 Debt Service	7,422,249	8,901,183	-	8,901,183	1,478,934	19.93%
5200 Fund Transfers	841,180	1,669,135	-	1,669,135	827,955	98.43%
5900 Budgetary Reserve	4,137,490	1,065,000	-	1,065,000	(3,072,490)	-74.26%
TOTAL	\$ 104,057,891	\$ 104,792,486	\$ 1,815,387	\$ 106,607,873	\$ 2,549,982	2.45%

Comparison by Object - General & ESSER Funds	2021-22 Budget	2022-23 BUDGET			Variance	% Variance
		Local and Other Funds	ESSER Funds	2022-23 Total Budget		
100 Salaries and wages	\$ 34,350,769	\$ 35,103,858	\$ 840,932	\$ 35,944,790	\$ 1,594,021	4.64%
200 Benefits and payroll taxes:						
221 FICA	2,608,589	2,664,332	64,217	2,728,549	119,960	4.60%
230 PSERS contributions	11,964,479	12,343,286	296,273	12,639,559	675,080	5.64%
270 Medical insurances	6,435,726	6,657,870	242,699	6,900,569	464,843	7.22%
200 Other benefits	1,336,572	887,314	7,616	894,930	(441,642)	-33.04%
300 Professional Services:						
322 CCIU instructional services	7,425,007	7,355,610	149,492	7,505,102	80,095	1.08%
300 Other professional services	2,540,484	2,517,053	144,862	2,661,915	121,431	4.78%
400 Facilities Services	2,145,792	2,314,916	-	2,314,916	169,124	7.88%
500 Other Services:						
513 Transportation	6,785,321	6,892,624	8,476	6,901,100	115,779	1.71%
562 Charter school tuition	11,000,000	11,000,000	-	11,000,000	-	0.00%
500 Other services	1,819,251	1,984,922	27,281	2,012,203	192,952	10.61%
600 Supplies and Materials	2,620,269	2,909,398	7,319	2,916,717	296,448	11.31%
700 Capital Purchases	-	-	26,220	26,220	26,220	N/A
800 Other Expenditures:						
832 Debt service - interest	4,062,249	4,931,183	-	4,931,183	868,934	21.39%
800 Other expenditures	624,712	525,985	-	525,985	(98,727)	-15.80%
912 Debt service - principal	3,360,000	3,970,000	-	3,970,000	610,000	18.15%
840 Budgetary Reserve	4,137,491	1,065,000	-	1,065,000	(3,072,491)	-74.26%
932 Transfers to Other Funds	841,180	1,669,135	-	1,669,135	827,955	98.43%
TOTAL	\$ 104,057,891	\$ 104,792,486	\$ 1,815,387	\$ 106,607,873	\$ 2,549,982	2.45%

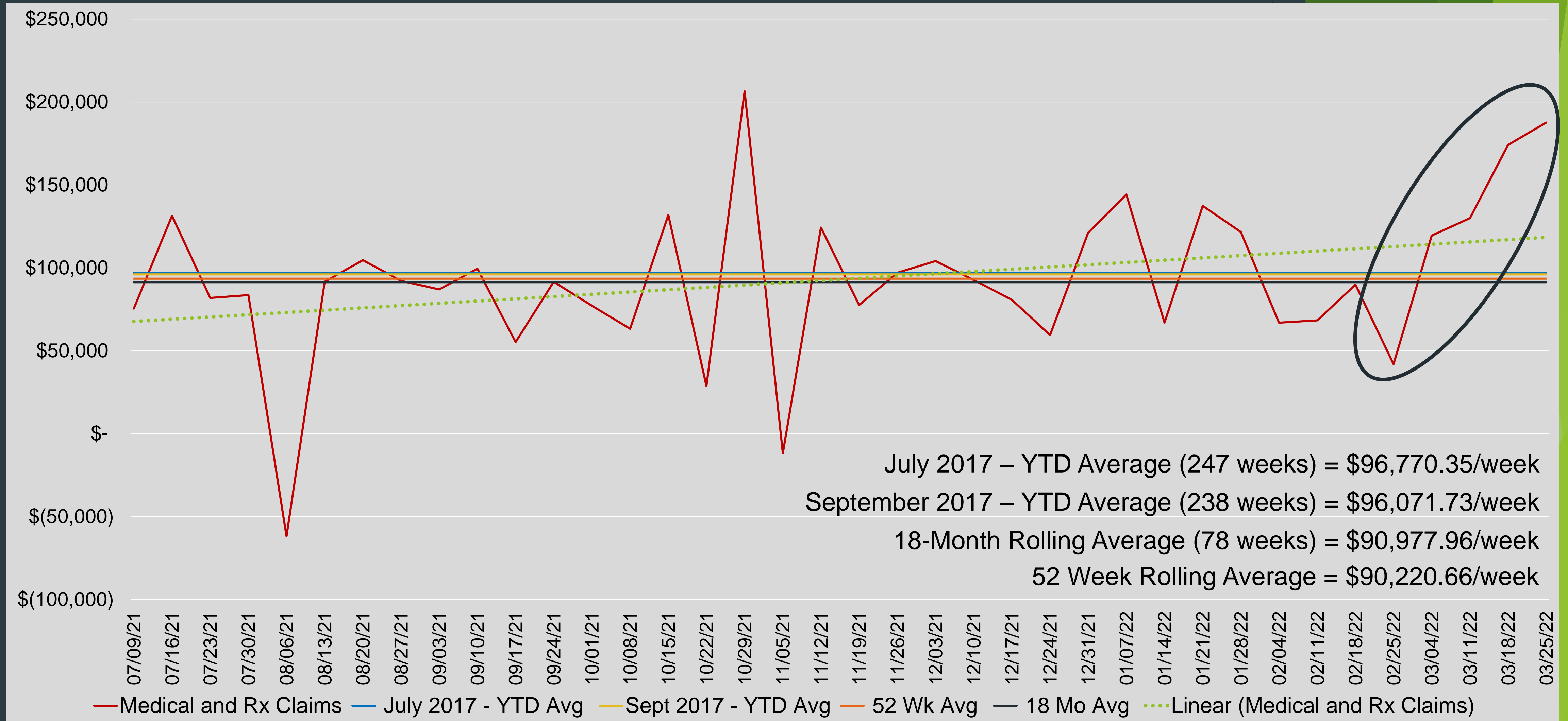
MEDICAL AND PRESCRIPTION CLAIMS

Claims Cost Per Week – July 2017 → Current



MEDICAL AND PRESCRIPTION CLAIMS

Claims Cost Per Week – 2021-22 YTD



Note: Meeting with medical consultants 03/21/22 - school districts are beginning to see claims rebound from the pandemic.

2022-23 BUDGET CALENDAR



AVON GROVE SCHOOL DISTRICT 2022-23 BUDGET

QUESTIONS